



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITEHALL MUNICIPAL ELECTRIC UTILITY

Principal Office: 18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITEHALL MUNICIPAL ELECTRIC UTILITY**Utility Address:** 18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

When was utility organized? 10/31/1940**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR LYNN JOHNSON**Title:** CLERK-TREASURER**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY

205 E. GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY

205 E. GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:** DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR GARY FROMM**Title:** ELECTRIC SUPERINTENDENT**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Name: MR LYNN JOHNSON**Title:** CLERK-TREASURER**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Name of utility commission/committee: WHITEHALL ELECTRIC UTILITY COMMISSION

Names of members of utility commission/committee:

MR ROBERT GUINN, COMMISSIONER

MR ELIOT SOLSRUD, COMMISSIONER

MR RICHARD SOSALLA, COMMISSIONER

MS MARILYN SPEERSTRA, COMMISSIONER

MR EARL STENDAHL, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,510,963	1,510,338	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,372,738	1,340,952	2
Depreciation Expense (403)	104,685	102,783	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	57,974	55,126	5
Total Operating Expenses	1,535,397	1,498,861	
Net Operating Income	(24,434)	11,477	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(24,434)	11,477	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,478	5,618	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	9,478	5,618	
Total Income	(14,956)	17,095	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	6,121	0	13
Total Miscellaneous Income Deductions	6,121	0	
Income Before Interest Charges	(21,077)	17,095	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,335	3,036	14
Amortization of Debt Discount and Expense (428)		12,942	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	10,827	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	14,335	26,805	
Net Income	(35,412)	(9,710)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	317,004	326,714	20
Balance Transferred from Income (433)	(35,412)	(9,710)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	281,592	317,004	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST AND INVESTMENT	9,478	5
Total (Acct. 419):	9,478	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MISCELLANEOUS	6,121	8
Total (Acct. 426):	6,121	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	1,510,963	0	0	1,510,963	1
Less: interdepartmental sales	0	11,865	0	0	11,865	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	1,499,098	0	0	1,499,098	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	125,020		125,020	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	8,012		8,012	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	133,032	0	133,032	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,082,405	2,051,717	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,306,378	1,202,393	2
Net Utility Plant	776,027	849,324	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	31,698	29,986	7
Total Other Property and Investments	31,698	29,986	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	12,020	24,577	8
Temporary Cash Investments (132)	173,150	141,383	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	110,221	123,057	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,903	8,950	14
Materials and Supplies (150)	37,689	43,040	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	342,983	341,007	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,150,708	1,220,317	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	281,592	317,004	23
Total Proprietary Capital	281,592	317,004	
LONG-TERM DEBT			
Bonds (221)	265,625	300,000	24
Advances from Municipality (223)	82,260	82,260	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	347,885	382,260	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	101,163	95,475	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		398	30
Taxes Accrued (236)	43,250	43,250	31
Interest Accrued (237)	972	3,036	32
Other Current and Accrued Liabilities (238)	16,358	19,406	33
Total Current and Accrued Liabilities	161,743	161,565	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	359,488	359,488	41
Total Liabilities and Other Credits	1,150,708	1,220,317	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	0	0	0	2,082,405	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	0	0	0	2,082,405	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	1,306,378	10
Total Accumulated Provision	0	0	0	1,306,378	
Net Utility Plant	0	0	0	776,027	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,202,393				1,202,393	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	104,685				104,685	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	104,685	0	0	0	104,685	13
Debits during year						14
Book cost of plant retired	660				660	15
Cost of removal					0	16
Other debits (specify):						17
PSC ERROR	40				40	18
Total debits	700	0	0	0	700	19
Balance End of Year	1,306,378	0	0	0	1,306,378	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			37,689		37,689	43,040	2
Total Electric Utility					37,689	43,040	

Account	Total End of Year	Amount Prior Year	
Electric utility total	37,689	43,040	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	37,689	43,040	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 MORTGAGE REVENUE	09/15/1997	12/01/2005	5.00%	265,625	1
Total Bonds (Account 221):				265,625	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	82,260	1
Total for Account 223				82,260	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,250	1
Accruals:		
Charged water department expense		2
Charged electric department expense	57,974	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	57,974	
Taxes paid during year:		
County, state and local taxes	43,250	6
Social Security taxes	9,838	7
PSC Remainder Assessment	1,974	8
Other (explain):		
GROSS RECEIPTS TAXES	2,912	9
Total payments and other debits	57,974	
Balance end of year	43,250	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1997 MORTGAGE REVENUE	3,036	14,335	16,399	972	1
Subtotal	3,036	14,335	16,399	972	
Advances from Municipality (223)					
1995 GENERAL OBLIGATION	0			0	2
1996 GENERAL OBLIGATION	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	3,036	14,335	16,399	972	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	0	359,488	0	0	359,488	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	0	359,488	0	0	359,488	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT SERVICE RESERVE	31,698	3
Total (Acct. 125):	31,698	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		5
Electric	110,221	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	110,221	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELIQUENT UTILITY BILLS	9,903	12
Total (Acct. 145):	9,903	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	0	2,067,061	0	0	2,067,061	1
Materials and Supplies	0	40,364	0	0	40,364	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	0	1,254,385	0	0	1,254,385	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	359,488	0	0	359,488	6
Other (specify):						
NONE					0	7
Average Net Rate Base	0	493,552	0	0	493,552	
Net Operating Income	0	(24,434)	0	0	(24,434)	8
Net Operating Income as a percent of Average Net Rate Base	N/A	-4.95%	N/A	N/A	-4.95%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	299,298	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	299,298	
Net Income		
Net Income	(35,412)	5
Percent Return on Proprietary Capital	-11.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

THE CITY OF WHITEHALL HAS NOT ESTABLISHED AN INTEREST RATE OR A REPAYMENT SCHEDULE ON THE ADVANCE.

Identification and Ownership (Page iv)

October 22, 1999

Mr. Lynn Johnson, Clerk Treasurer
Whitehall Municipal Electric Utility
18620 Hobson Street
P.O. Box 155
Whitehall, WI 54773-0155

1998 Analytical Review DWCCA-6490-ELE

Dear Mr. Johnson:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Oct 22, 1999 letters e2.doc

cc: Mr. Earl Stendahl, President

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,499,369	1
Total Sales of Electricity	1,499,369	
Other Operating Revenues		
Forfeited Discounts (450)	5,721	2
Miscellaneous Service Revenues (451)	450	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,046	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,377	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	11,594	
Total Operating Revenues	1,510,963	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,181,061	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	95,189	11
Customer Accounts Expenses (901-904)	27,724	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	68,764	14
Total Operation and Maintenance Expenses	1,372,738	
Other Expenses		
Depreciation Expense (403)	104,685	15
Amortization Expense (404-407)		16
Taxes (408)	57,974	17
Total Other Expenses	162,659	
Total Operating Expenses	1,535,397	
NET OPERATING INCOME	(24,434)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,721	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,721	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUE	450	3
Total Miscellaneous Service Revenues (451)	450	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	2,046	5
Total Rent from Electric Property (454)	2,046	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	3,377	7
Total Other Electric Revenues (456)	3,377	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,181,061	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,181,061	
Total Power Production Expenses	1,181,061	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	12,536	20
Line and Station Labor (561)	32,259	21
Line and Station Supplies and Expenses (562)	3,121	22
Street Lighting and Signal System Expenses (565)	2,710	23
Meter Expenses (566)	10,741	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	4,274	26
Maintenance of Structures and Equipment (571)	5,374	27
Maintenance of Lines (572)	13,409	28
Maintenance of Line Transformers (573)	750	29
Maintenance of Street Lighting and Signal Systems (574)	3,877	30
Maintenance of Meters (575)	373	31
Maintenance of Miscellaneous Distribution Plant (576)	5,765	32
Total Distribution Expenses	<u>95,189</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,383	33
Accounting and Collecting Labor (902)	21,355	34
Supplies and Expenses (903)	3,986	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>27,724</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,981	38
Office Supplies and Expenses (921)	3,210	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	4,838	41
Property Insurance (924)	5,416	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	33,867	44
Regulatory Commission Expenses (928)	513	45
Miscellaneous General Expenses (930)	2,221	46
Transportation Expenses (933)	6,718	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	68,764	
Total Operation and Maintenance Expenses	1,372,738	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		43,250	1
Social Security		9,838	2
Wisconsin Gross Receipts Tax		2,912	3
PSC Remainder Assessment		1,974	4
Other (specify): NONE			5
Total tax expense		57,974	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175500				3
County tax rate	mills		5.443000				4
Local tax rate	mills		4.707500				5
School tax rate	mills		10.767800				6
Voc. school tax rate	mills		1.827200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.921000				10
Less: state credit	mills		1.874100				11
Net tax rate	mills		21.046900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.707500				14
Combined School Tax Rate	mills		12.595000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.302500				17
Total Tax Rate	mills		22.921000				18
Ratio of Local and School Tax to Total	dec.		0.754875				19
Total tax net of state credit	mills		21.046900				20
Net Local and School Tax Rate	mills		15.887788				21
Utility Plant, Jan. 1	\$	2,051,717	2,051,717				22
Materials & Supplies	\$	43,040	43,040				23
Subtotal	\$	2,094,757	2,094,757				24
Less: Plant Outside Limits	\$	15,144	15,144				25
Taxable Assets	\$	2,079,613	2,079,613				26
Assessment Ratio	dec.		1.139500				27
Assessed Value	\$	2,369,719	2,369,719				28
Net Local & School Rate	mills		15.887788				29
Tax Equiv. Computed for Current Year	\$	37,650	37,650				30
Tax Equivalent per 1994 PSC Report	\$	43,250					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	43,250					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	9,225		34
Structures and Improvements (361)	27,473		35
Station Equipment (362)	475,036		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	122,805	1,498	38
Overhead Conductors and Devices (365)	565,327	4,679	39
Underground Conduit (366)	3,590	2,614	40
Underground Conductors and Devices (367)	44,484	6,017	41
Line Transformers (368)	215,737	8,293	42
Services (369)	76,972	4,128	43
Meters (370)	80,544	2,519	44
Installations on Customers' Premises (371)	24,059		45
Leased Property on Customers' Premises (372)	529		46
Street Lighting and Signal Systems (373)	63,047	1,191	47
Total Distribution Plant	1,708,828	30,939	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	7,431		50
Computer Equipment (391.1)	16,662		51
Transportation Equipment (392)	98,630		52
Stores Equipment (393)	300		53
Tools, Shop and Garage Equipment (394)	27,142	449	54
Laboratory Equipment (395)	3,988		55
Power Operated Equipment (396)	184,363		56
Communication Equipment (397)	3,219		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			9,225 34
Structures and Improvements (361)			27,473 35
Station Equipment (362)			475,036 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			124,303 38
Overhead Conductors and Devices (365)			570,006 39
Underground Conduit (366)			6,204 40
Underground Conductors and Devices (367)			50,501 41
Line Transformers (368)	660		223,370 42
Services (369)			81,100 43
Meters (370)	40		83,023 44
Installations on Customers' Premises (371)			24,059 45
Leased Property on Customers' Premises (372)			529 46
Street Lighting and Signal Systems (373)			64,238 47
Total Distribution Plant	700	0	1,739,067
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			7,431 50
Computer Equipment (391.1)			16,662 51
Transportation Equipment (392)			98,630 52
Stores Equipment (393)			300 53
Tools, Shop and Garage Equipment (394)			27,591 54
Laboratory Equipment (395)			3,988 55
Power Operated Equipment (396)			184,363 56
Communication Equipment (397)			3,219 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	1,154	58
Other Tangible Property (399)	0	59
Total General Plant	342,889	449
Total utility plant in service directly assignable	2,051,717	31,388
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 2,051,717	 31,388

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,154 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	343,338
Total utility plant in service directly assignable	700	0	2,082,405
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	700	0	2,082,405

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
URD - 1.94	0.40	22.50	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	4	11
Nonfarm	39	12
Total	43	13
Total customers on rural lines at end of year	43	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	5,349	Tuesday	01/13/1998	09:00	2,739	1
February	02	5,111	Thursday	02/05/1998	09:00	2,319	2
March	03	4,990	Tuesday	03/17/1998	09:00	2,502	3
April	04	4,769	Wednesday	04/08/1998	13:00	2,299	4
May	05	5,566	Thursday	05/28/1998	12:00	2,441	5
June	06	5,411	Thursday	06/25/1998	16:00	2,583	6
July	07	6,096	Monday	07/13/1998	16:00	2,907	7
August	08	5,628	Thursday	08/20/1998	10:00	2,811	8
September	09	5,358	Monday	09/14/1998	09:00	2,600	9
October	10	4,766	Tuesday	10/13/1998	12:00	2,505	10
November	11	5,040	Monday	11/09/1998	12:00	2,452	11
December	12	5,203	Tuesday	12/22/1998	09:00	2,654	12
Total		63,287				30,812	
System Name							

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	<u>0</u>				<u>0</u>
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)
January	01				25
February	02				26
March	03				27
April	04				28
May	05				29
June	06				30
July	07				31
August	08				32
September	09				33
October	10				34
November	11				35
December	12				36
Total	<u>0</u>				<u>0</u>
System Name					
State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.					
Type of Reading	Supplier				

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		30,812	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		30,812	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		29,024	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		30	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		30	23
Total Sold and Used		29,054	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,758	27
Total Energy Losses		1,758	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.7056%	29
Total Disposition of Energy		30,812	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
CITY	RG-1	698	5,978	1
RURAL	RG-1	28	257	2
Total Sales for Residential Sales		726	6,235	
Commercial & Industrial				
CITY COMMERCIAL	CG-1	156	2,792	3
RURAL COMMERCIAL	CG-1	13	76	4
CITY INDUSTRIAL	CP-1	13	18,093	5
RURAL INDUSTRIAL	CP-1	2	1,451	6
ATHELTIC FIELD	MS-2	2	6	7
Total Sales for Commercial & Industrial		186	22,418	
Public Street & Highway Lighting				
CITY STREETS	MS-1	1	163	8
SECURITY LIGHTING	YA-1	1	16	9
Total Sales for Public Street & Highway Lighting		2	179	
Sales for Resale				
INTERDEPARTMENTAL	MP-1	1	192	10
Total Sales for Sales for Resale		1	192	
TOTAL SALES FOR ELECTRICITY		915	29,024	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		346,624	6,076	352,700	1
		15,472	276	15,748	2
0	0	362,096	6,352	368,448	
		187,943	2,894	190,837	3
		5,572	68	5,640	4
		816,086	19,036	835,122	5
		64,038	1,827	65,865	6
		1,559	7	1,566	7
0	0	1,075,198	23,832	1,099,030	
		19,148	112	19,260	8
		755	11	766	9
0	0	19,903	123	20,026	
		11,669	196	11,865	10
0	0	11,669	196	11,865	
0	0	1,468,866	30,503	1,499,369	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	SOURCE		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69000		4
Point of Metering	SOURCE		5
Total of 12 Monthly Maximum Demands -- kW	63,287		6
Average load factor	66.6933%		7
Total Cost of Purchased Power	1,181,061		8
Average cost per kWh	0.0383		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	1,354	1,386	12
February	1,210	1,108	13
March	1,330	1,172	14
April	1,245	1,054	15
May	1,236	1,205	16
June	1,383	1,201	17
July	1,562	1,345	18
August	1,413	1,397	19
September	1,324	1,276	20
October	1,285	1,220	21
November	1,216	1,236	22
December	1,360	1,294	23
Total kWh (000)	15,918	14,894	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	CLAIRE ST.				1
Voltage--High Side	6,900				2
Voltage--Low Side	12,470				3
Num. Main Transformers in Operation	1				4
Capacity of Transformers in kVA	7,500				5
Number of Spare Transformers on Hand	1				6
15-Minute Maximum Demand in kW	6,096				7
Dt and Hr of Such Maximum Demand	07/13/1998				8
	16:00				9
Kwh Output	30,814				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,034	271	16,504	1
Acquired during year	13	8	305	2
Total	1,047	279	16,809	3
Retired during year	4	4	45	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,043	275	16,764	6
Number end of year accounted for as follows:				7
In customers' use	989	248	14,789	8
In utility's use	3			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	51	27	1,975	12
Total end of year	1,043	275	16,764	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Fluorescent	150	121	14,668	1
Fluorescent	250	15	39,456	2
Total		136	54,124	
Ornamental				
Fluorescent	150	36	90,924	3
Fluorescent	250	19	16,440	4
Total		55	107,364	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE